RESOLUTION ON RE: MAURY COUNTY ADEQUATE FACILITIES PRIVILEGE TAX RATE

WHEREAS, Maury County has previously approved the Private Act allowing the Maury County Adequate Facilities privilege tax but no tax rate there under has been established; and

WHEREAS, Section 5 of the Private Act authorizes the County Commission by Resolution to impose the tax at a rate not to exceed the amounts authorized in Section 7 of the Act, fifty cents (50 cents) per gross square foot of new non-residential development; and

WHEREAS, the County Commission finds that the public facilities anticipated to be funded in part by this tax pursuant to the capital improvements program are reasonably related to new development in Maury County. The capital improvements program designating use of tax funds may be amended from time to time.

NOW, THEREFORE, BE IT RESOLVED by the Maury County Legislative Body that the Maury County Adequate facilities tax rate is hereby imposed at the rate of:

- (a.) Fifty cents (50 cents) per gross square foot of new residential development.
- (b.) Thirty cents (30 cents) per gross square foot of new non-residential development.

The tax shall be effective immediately and shall be collected at the time of application for a building permit by the building official as provided in the act and the tax form attached hereto is hereby approved for use. At this time further regulations, guidelines, or procedures in addition to those provided by the act are not deemed necessary.

This the 19th day of January, 1999.

NOW, THEREFORE, BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. This Act shall be known and cited as the Maury County Adequate Facilities Tax.

SECTION 2. As used in this Act, unless a different meaning appears from the context:

- (a.) "Board of Adjustments and Appeals" means the board established in Maury County pursuant to the requirements of the Southern Standard Building Code Congress.
- (b.) "Building" means any structure built for the support shelter, or enclosure of persons, chattels, or movable property of any kind; the term includes a mobile home: This will not pertain to buildings used for agricultural purposes.

- (c.) "Building Permit" means a permit for development issued in Maury County, whether by the County or by the city therein.
- (d.) "Capital Improvement Program" means a proposed schedule of future projects, listed in order of construction priority, together with const estimates and the anticipated means of financing each project. All major projects requiring local government operating expense, for the purchase, construction, or replacement of the physical assets of the community are included.
- (e.) "Certificate of Occupancy" means a license for occupancy of a building or structure issued in Maury County, whether by the County or by any city therein.
- (f.) "Development" means the construction, building, reconstruction, erection, extension, betterment, or improvement of land providing a building or structure, or any part thereof, which provides, adds to or increases the floor area of a residential or non-residential use.
- (g.) "Dwelling Unit" means a room, or rooms connected together constituting a separate, independent housekeeping establishment for owner occupancy, rental or lease on a daily, weekly monthly or longer basis; physically separated from any other room(s) or dwelling units which may be in the same structure; and containing independent cooking and sleeping facilities.
- (h.) "Floor Area" means the total of the gross horizontal area of all floors, including usable basements and cellars, below the roof and within the outer surface of the main walls of principal or accessory buildings or the center lines of party walls separating such buildings or portions thereof, or within lines drawn parallel to an two (2) feet within the room line of any building or portions thereof without walls, but excluding arcades, porticoes, and similar open areas which are accessible to the general public, and which are not designed or used as sales, display, storage, service, or production areas.
- (i.) "Governing Body" means the County commission of Maury County, Tennessee.
- (j.) "Non-Residential" means the development of any property for any use other than residential use, except as may be exempted by this Act.

- (k.) "Person" means any individual, firm, co-partnership, joint venture, association, corporation, estate, trust, business trust, receiver, syndicate, or other group or combination acting as a unit, and the plural as well as the singular number.
- (l.) "Place of Worship" means that portion of a building, owned by a religious institution which has tax-exempt status, which is used for worship services and related functions, provided, however, that a place of worship does not include buildings or portions of buildings which are used for purposes other than for worship and related functions or which are or are intended to be leased, rented or used by persons who do not have tax-exempt status.
- (m.) "Public Buildings" means a building owned by the State of Tennessee or any agency thereof, a political subdivision of the State of Tennessee, including but necessarily limited to counties, cities, school districts and special districts, or the federal government or any agency thereof.
- (n.) "Public Facility or Facilities" means a physical improvement undertaken by the County or city, including, but not limited to the following: roads and bridges, parks and recreational facilities, jails, and law enforcement facilities, schools, libraries, government buildings, fire stations, sanitary landfills, water, wastewater and drainage projects, airport facilities and other governmental capital improvements benefiting the citizens of the County and/or city.
- (o.) "Residential" means the development of any property for a dwelling unit or units.
- (p.) "Subdivision Regulations" means the regulations adopted by the Maury County Regional Planning Commission pursuant to state statutory authorization on December 19, 1985, as amended, by which the County regulates the subdivision of land.
- (q.) "Zoning Resolution" means the resolution adopted by the governing body pursuant to state statutory authorization on April 21, 1986, as amended, by which the County regulates the zoning, use and development of property.
- SECTION 3. It is the intent and purpose of this Act to authorize Maury County to impose a tax on new development in the County payable at the time of issuance of a building permit or certificate of occupancy so as to ensure and require that the persons responsible for new development share in the burdens of growth by

paying their fair share for the cost of new and expanded public facilities made necessary by such development.

SECTION 4. Engaging in the act of development within Maury County, except as provided in Section 6 herein, is declared to be a privilege upon which Maury County may, by resolution of the governing body, levy a tax in am amount not to exceed the rate set forth in Section 7.

SECTION 5. The governing body shall impose the tax authorized herein by resolution after adopting a capital improvements program indicating the need for the cost of public facilities anticipated to be funded, in part, by this tax and after finding that the need for such public facilities is reasonably related to new development in the County. The resolution of the governing body imposing that tax shall state the rate of tax on new residential and non-residential development. The governing body shall, by resolution, adopt administrative guidelines, procedures, regulations, and forms necessary to properly implement, administer and enforce the provisions of this Act.

SECTION 6. This Act shall not apply to development of:

- (a) Public Buildings.
- (b) Places of Worship.
- (c) Barns or outbuildings used for agricultural purposes.
- (d) Replacement buildings. Replacement of buildings taken by Eminent Domain by any public body; replacement structures for previously existing buildings destroyed by fire, or other disaster; or replacement on the same site of any building which either has had a privilege tax paid upon it, or has been utilized as a residence for three years immediately preceding the date of application for a building permit.
- (e) Additions to an existing single-family dwelling which was originally completed at least one year prior to such addition.
- (f) A structure owned by a non-profit corporation which is qualified 501 (c) 3 corporation under the Internal Revenue Code.
- (g.) Permanent residential structures replacing mobile homes where the mobile home is removed within thirty days of the issuance of the certificate of occupancy for the permanent residential

structure, provided that the permanent structure is a residence for the owner and occupant of the mobile home and that owner and occupant has resided on the property for a period of not less than three years.

(h.) Moving buildings. Buildings which either have previously had a privilege tax paid upon the, or which have been continuously occupied for three years immediately preceding the date of application for a building permit, and which are moved from one site within the County to another site within the County, If a building, which has been continuously occupied for three consecutive years immediately prior to the date of application for a new building is placed on the originating site, then the moved building will pay the privilege tax at its new site.

SECTION 7. For the exercise of the privilege described herein, Maury County may impose a tax on new development not to exceed fifty cents (\$.50) per gross square foot of new residential development and thirty cents (\$.30) per gross square foot of new non-residential development. The County may develop a tax rate schedule by which residential and non-residential uses are classified by type for the purpose of imposition of the tax authorized herein.

SECTION 8. The tax established in the Act shall be due and collected at the time of application for a building permit for development as herein defined or, if a building permit is not required, at the time of application for a certificate of occupancy to the County or City official duly authorized in such jurisdiction to issue building permits or certificates of occupancy. No building permit or certificate of occupancy shall be issued until the tax is paid. If the tax is collected by the County, the County Director of Community Development or other responsible official shall receive payment in full in cash or other negotiable instrument as specified by resolution of the County. Before issuance of the building permit or certificate of occupancy, any city shall receive a receipt from the County Director of Community Development indicating full payment of the tax by the applicant. No building permit for development as herein defined, or certificate of occupancy if no building permit is required, shall be issued in Maury County unless the tax has been paid in full to the County.

The tax due herein is declared to be lien against the real property upon which the development has occurred until paid unless the development occurs on real property leased at the time the tax is due and shall be superior to all other liens on such property except for property tax liens. Interest on 1% per month, and a penalty of 1%

per month or fraction thereof shall be added to the tax due if not paid when first due, unless the tax payer successfully contests the applicability of such tax by appeal as provided in this act. Notice of such lien may be, but is not required to be recorded in the deed register's office. Such lien may be enforced by action instituted in the Chancery Court of Maury County for sale of the real property to enforce this lien.

SECTION 9. All tax funds collected by the County shall be used for the purpose of providing public facilities, the need for which is reasonably related to new development.

SECTION 10. <u>Appeals</u>. Any person aggrieved by the decision of the County building official or other responsible official decision in the following manner:

- (a) By payment of the disputed amount to Maury County and by notifying the official that the payment is made under protest; and
- (b) By requesting an appeal of the decision of the official in written form within ten (10) days of the protest and payment. Appeals shall be heard by the Maury County Board of Adjustment and Appeals. Hearing shall be scheduled within forty-five (45) days of the written request for appeal.

The board of adjustment and appeals shall render a decision on all hearings within thirty (39) days of the hearing date, unless the hearing is continued from time to time by a majority vote of the board for further information.

The board of adjustment and appeals shall act as a quasi-judicial body whose purpose is to determine the intent of the act, its applicability to the appellant, and to rule upon the interpretation of the official. The board will not be bound by formal rules of evidence applicable to the various courts of the state.

Hearings before the board shall proceed as follows: (1) The building official shall explain his ruling and the reasons for his ruling. (2) The appellant shall explain his reasons for protesting the ruling.

- (3) The board may request further information from any County official, including, but not limited to the County attorney, or the County planning staff. The board will not have the power to subpoena.
- (4) The Board will deliberate and render a decision by a majority vote. Decisions will be reduced to writing and shall be sent to all parties and shall become a part of the minutes of the board. Decisions of the board of adjustment and appeal shall be final, except that either the building official or the person aggrieved may seek review of the board's actions by certiorari and supersedes to the Chancery Court of Maury County, Tennessee, provided that an application to the Court is made within sixty (60) days of the written decision of the board.

SECTION 11. The Authority to impose this privilege tax on new development in Maury County is in addition to all other authority to impose taxes, fees, assessments, or other revenue raising or land development regulatory measures granted either by the private or public acts of the State of Tennessee and the imposition of such tax, in addition to any other authorized tax, fee, assessment, or charge, shall not be deemed to constitute double taxation.

SECTION 12. The provisions of this Act shall in no manner repeal, modify, or interfere with the authority granted by any other public or private law applicable to Maury County. This Act shall be deemed to create an additional and alternative method for Maury County to impose and collect taxes for the purpose of providing public facilities made necessary by new development in the County.

SECTION 13. If any provisions of this Act or the application thereof to any person circumstances is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to that end the provisions of this Act are declared to be servable.

SECTION 14. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the County legislative body of Maury County before October 1, 1991. Its approval or non-approval shall be proclaimed by the presiding officer of the County legislative body and certified by him to the Secretary of State.

SECTION 15. For the purpose of approving or rejecting the provisions of this Act, it shall b effective upon becoming a law, the public welfare requiring it. For all other purposes it shall become effective upon approved as provided in Section 14.

THIS 20th day of May, 1991.

Approved by: Sam D. Kennedy
County Executive